



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MENASHA ELECTRIC & WATER UTILITIES

Principal Office: 321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SANDRA A BRINK of
(Person responsible for accounts)

Menasha Electric & Water Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2000
(Signature of person responsible for accounts)	(Date)

MANAGER OF BUSINESS OPERATIONS

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MENASHA ELECTRIC & WATER UTILITIES**Utility Address:** 321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

When was utility organized? 3/1/1905**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA A BRINK**Title:** MANAGER OF BUSINESS OPERATIONS**Office Address:**

321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

Telephone: (920) 967 - 4785**Fax Number:** (920) 967 - 4807**E-mail Address:** sbrink@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK & ASSOCIATES**Title:****Office Address:** SCHENCK & ASSOCIATES
200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:** www.schenckcpa.com**Date of most recent audit report:** 2/21/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS R RYDZEWSKI**Title:** GENERAL MANAGER**Office Address:**
321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952**Telephone:** (920) 751 - 5177**Fax Number:** (920) 751 - 4807**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR MARK L ALLWARDT, VICE PRESIDENT

MR STANLEY C MARTENSON, PRESIDENT

MR LLOYD L SCHULTZ, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	27,771,093	27,150,004	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	23,721,502	24,095,882	2
Depreciation Expense (403)	1,049,519	1,032,136	3
Amortization Expense (404-407)	2,412	854	4
Taxes (408)	1,110,982	1,098,907	5
Total Operating Expenses	25,884,415	26,227,779	
Net Operating Income	1,886,678	922,225	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,886,678	922,225	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,346	(2,327)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	10,200	9
Interest and Dividend Income (419)	286,730	287,545	10
Miscellaneous Nonoperating Income (421)	(47)	4,962	11
Total Other Income	288,029	300,380	
Total Income	2,174,707	1,222,605	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	3,485	3,734	13
Total Miscellaneous Income Deductions	3,485	3,734	
Income Before Interest Charges	2,171,222	1,218,871	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	526,620	553,608	14
Amortization of Debt Discount and Expense (428)	52,188	52,188	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	87	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	578,895	605,796	
Net Income	1,592,327	613,075	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,296,630	11,688,460	20
Balance Transferred from Income (433)	1,592,327	613,075	21
Miscellaneous Credits to Surplus (434)	28,191	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	739	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,193	4,166	25
Total Unappropriated Earned Surplus End of Year (216)	13,909,955	12,296,630	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC	252,588	5
WATER	34,142	6
Total (Acct. 419):	286,730	
Miscellaneous Nonoperating Income (421):		
ELECTRIC INSUFFICIENTS	(47)	7
Total (Acct. 421):	(47)	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW DUES RELATING TO LEGISLATIVE ACTIVITY	3,485	9
Total (Acct. 426):	3,485	
Miscellaneous Credits to Surplus (434):		
1998 ACCOUNTS PAYABLE WRITE OFF	28,191	10
Total (Acct. 434):	28,191	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
WORK DONE FOR THE CITY OF MENASHA	7,193	13
Total (Acct. 439)--Debit:	7,193	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	213	3,256			3,469	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	171	1,165			1,336	3
Materials	42	745			787	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	213	1,910	0	0	2,123	
Net income (or loss)	0	1,346	0	0	1,346	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,025,042	24,746,051	0	0	27,771,093	1
Less: interdepartmental sales	2,262	85,790	0	0	88,052	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,860	6,444			8,304	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	3,020,920	24,653,817	0	0	27,674,737	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	707,704	16,414	724,118	1
Electric operating expenses	1,331,147	38,937	1,370,084	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	780		780	6
Other nonutility expenses			0	7
Water utility plant accounts	24,664		24,664	8
Electric utility plant accounts	97,053		97,053	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	55,351	(55,351)	0	18
All other accounts	4,833		4,833	19
Total Payroll	2,221,532	0	2,221,532	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	38,287,562	36,045,056	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	17,699,860	16,838,698	2
Net Utility Plant	20,587,702	19,206,358	
Utility Plant Acquisition Adjustments (117-118)	18,261	0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	20,605,963	19,206,358	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	350,979	294,651	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	350,979	294,651	
Investment in Municipality (123)	0	0	7
Other Investments (124)	980	923	8
Special Funds (125-128)	5,219,036	5,127,902	9
Total Other Property and Investments	5,570,995	5,423,476	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	93,946	95,851	10
Special Deposits (132-134)	1,000	7,560	11
Working Funds (135)	4,150	4,400	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,294,096	2,344,242	15
Other Accounts Receivable (143)	8,751	149,283	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	98,795	80,752	18
Materials and Supplies (151-163)	331,110	307,739	19
Prepayments (165)	37,382	41,444	20
Interest and Dividends Receivable (171)	48,344	73,997	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,914,574	3,102,268	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	574,532	626,720	24
Other Deferred Debits (182-186)	1,104,745	1,130,153	25
Total Deferred Debits	1,679,277	1,756,873	
Total Assets and Other Debits	30,770,809	29,488,975	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	657,438	657,438	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	13,909,955	12,296,630	28
Total Proprietary Capital	14,567,393	12,954,068	
LONG-TERM DEBT			
Bonds (221-222)	10,230,000	10,860,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	10,230,000	10,860,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,821,192	1,797,241	33
Payables to Municipality (233)	5,664	6,855	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	893,813	893,813	36
Interest Accrued (237)	174,018	183,153	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	1,020	40
Miscellaneous Current and Accrued Liabilities (242)	2,583	2,850	41
Total Current and Accrued Liabilities	2,897,270	2,884,932	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	3,600	6,300	43
Other Deferred Credits (253)	1,720,450	1,470,021	44
Total Deferred Credits	1,724,050	1,476,321	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,352,096	1,313,654	49
Total Liabilities and Other Credits	30,770,809	29,488,975	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,731,178	0	0	25,136,295	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				163,016	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	362,651			894,422	7
Total Utility Plant	12,093,829	0	0	26,193,733	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,764,531	0	0	13,935,329	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,764,531	0	0	13,935,329	
Net Utility Plant	8,329,298	0	0	12,258,404	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	3,580,319	13,258,379			16,838,698	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	241,288	808,231			1,049,519	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,154				12,154	6
Accruals charged other						7
accounts (specify):						8
Transport/Power Op Clearing	8,676	11,745			20,421	9
Salvage	1,007	2,839			3,846	10
Other credits (specify):						11
Computer Equipment	(5,401)	5,401			0	12
Total credits	257,724	828,216	0	0	1,085,940	13
Debits during year						14
Book cost of plant retired	54,056	117,253			171,309	15
Cost of removal	21,341	24,219			45,560	16
Other debits (specify):						17
Adjustments	(1,885)	9,794			7,909	18
Total debits	73,512	151,266	0	0	224,778	19
Balance End of Year	3,764,531	13,935,329	0	0	17,699,860	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land and Land Rights	294,651	56,328		350,979	2
Total Nonutility Property (121)	294,651	56,328	0	350,979	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	294,651	56,328	0	350,979	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	3,000	1
Additions:		
Provision for uncollectibles during year	8,304	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	8,304	
Deductions:		
Accounts written off during the year: Utility Customers	8,304	5
Accounts written off during the year: Others		6
Total accounts written off	8,304	
Balance end of year	3,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			254,585		254,585	250,256	3
Total Electric Utility					254,585	250,256	

Account	Total End of Year	Amount Prior Year	
Electric utility total	254,585	250,256	1
Water utility (154)	76,525	57,483	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	331,110	307,739	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Revenue Bond Electric	35,707	428	291,601	1
1996 Revenue Bond Water	16,481	428	282,931	2
Total			574,532	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	657,438	1
Changes during year (explain):		
NONE		2
Balance end of year	657,438	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Bond Issue	09/01/1996	09/01/2017	5.28%	4,910,000	1
Electric Bond Issue	09/01/1996	09/01/2008	4.94%	5,320,000	2
Total Bonds (Account 221):				10,230,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 10,230,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	893,813	1
Accruals:		
Charged water department expense	356,358	2
Charged electric department expense	754,624	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,110,982	
Taxes paid during year:		
County, state and local taxes	889,630	6
Social Security taxes	183,487	7
PSC Remainder Assessment	33,869	8
Other (explain):		
Utility Tax	3,996	9
Total payments and other debits	1,110,982	
Balance end of year	893,813	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Joint Bond Issue Electric	94,213	265,781	272,524	87,470	1
Joint Bond Issue Water	88,940	260,839	263,231	86,548	2
Subtotal	183,153	526,620	535,755	174,018	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON WI WITHHOLDING TAX	0	87	87	0	5
Subtotal	0	87	87	0	
Total	183,153	526,707	535,842	174,018	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	898,982	414,672	0	0	0	1,313,654	1
Add credits during year:							
For Services		12,529				12,529	2
For Mains	14,356					14,356	3
Other (specify):							
TRANSFER TO TRANSMISSION			24,417			24,417	4
DISTRIBUTION EXTENSION		11,557				11,557	5
Deduct charges (specify):							
TRANSFER TO TRANSMISSION		24,417				24,417	6
Balance End of Year	913,338	414,341	24,417	0	0	1,352,096	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
MISCELLANEOUS STOCK	980	2
Total (Acct. 124):	980	
Sinking Funds (125):		
JOINT BOND REDEMPTION	723,599	3
JOINT DEBT SERVICE	1,022,000	4
TRANSMISSION RESERVE	789,986	5
WATER UTILITY RESERVE	12,293	6
OPERATING RESERVE	876,204	7
RELIABILITY RESERVE	111,257	8
ECONOMIC DEVELOPMENT	5,625	9
Total (Acct. 125):	3,540,964	
Depreciation Fund (126):		
JOINT DEPRECIATION	1,678,072	10
Total (Acct. 126):	1,678,072	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
POSTAGE ACCOUNT	1,000	13
Total (Acct. 134):	1,000	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	231,277	15
Electric	2,062,819	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	2,294,096	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work		20
Other (specify):		
INSURANCE BILLINGS	(4,131)	21
DIGGERS HOTLINE	1,344	22
ACCOUNTS RECEIVABLE PROJECT SHARE	7,964	23
TAX ROLL WRITE OFFS	3,574	24
Total (Acct. 143):	8,751	
Receivables from Municipality (145):		
TAX ROLL WRITE OFFS	20,041	25
INTEREST TAX ROLL	2,004	26
SEWER USER FEES	76,750	27
Total (Acct. 145):	98,795	
Prepayments (165):		
MISCELLANEOUS DEPOSITS	665	28
PREPAID EQUIPMENT SUPPORT/MAINTENANCE	8,467	29
PREPAID PSC ADVANCE ASSESSMENT	28,250	30
Total (Acct. 165):	37,382	
Extraordinary Property Losses (182):		
NONE		31
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		32
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		33
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		34
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
MISCELLANEOUS DEFERRED EXPENSE	2,426	35
DEFERRED WATER TOWER PAINTING EXPENSES	54,667	36
RESIDENTIAL FIC PROGRAMS	198,283	37
COMMERCIAL & INDUSTRIAL CONSERVATION PROGRAM	765,565	38

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
DEFERRED PAYROLL EXPENSE	83,804	39
Total (Acct. 186):	1,104,745	
Payables to Municipality (233):		
SEWER USER FEE PAYABLE	5,664	40
Total (Acct. 233):	5,664	
Other Deferred Credits (253):		
ACCRUED PAYROLL & BENEFITS	246,379	41
TRANSMISSION CREDITS	24,071	42
DEFERRED CUSTOMER CONSERVATION	1,450,000	43
Total (Acct. 253):	1,720,450	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,545,027	24,631,902	0	0	36,176,929	1
Materials and Supplies	67,004	252,420	0	0	319,424	2
Other (specify):						
CONSTRUCTION IN PROGRESS	233,082	674,790			907,872	3
Less Average:						
Reserve for Depreciation	3,672,425	13,596,854	0	0	17,269,279	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	906,160	426,715	0	0	1,332,875	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,266,528	11,535,543	0	0	18,802,071	
Net Operating Income	699,309	1,187,369	0	0	1,886,678	8
Net Operating Income as a percent of						
Average Net Rate Base	9.62%	10.29%	N/A	N/A	10.03%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	657,438	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	13,103,292	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	13,760,730	
Net Income		
Net Income	1,592,327	5
Percent Return on Proprietary Capital	11.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Water rate increase was authorized by the PSC effective 11/1/99.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

The Miscellaneous Credit is an adjustment to write off accounts payable activity from the prior year.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

The water adjustment is for prior year activity.

The electric adjustment is for prior year activity, items purchased from WEPCO that had a used life, and a transformer transferred to property held for future use.

Balance Sheet End-of-Year Account Balances (Page F-19)

Deferred Water Tower Painting expenses of \$82,000 were authorized 6/5/98 to be amortized over 48 months starting 9/98.

Deferred Payroll expenses of \$256,595 were authorized 3/17/99 to be allocated over 1998-2000.

The Residential FIC Program and Commercial & Industrial Conservation Program were set up by the PSC in 1989 and the last review by the PSC was in September 1992.

Miscellaneous Deferred Debits include bank fees, dues & workshop expenses for 2000, and reimbursable expenses.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 27, 2000

Mrs. Sandra A. Brink, Manager of Business Operations
Menasha Electric & Water Utility
321 Milwaukee Street
P.O. Box 340
Menasha, WI 54952-0340

1999 Analytical Review DWCCA-3560-ELE

Dear Mrs. Brink:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. Account 107, Construction Work in Progress, is not a component of net investment rate base. If a construction project has been completed but the costs have not been allocated to the primary plant accounts, then these costs should be included in Account 106, Completed Construction not Classified. Please note this procedure for future reference when completing the schedule for return on rate base on page F-20.

2. We noted that the two 6-inch and three 10-inch meters reported on the Meters schedule, page W-19, are not reported as tested. Meters 6-inch and larger are to be tested annually. Please make every effort to test your 6-inch and larger meters in compliance with the Wisconsin Administrative Code.

You did a nice job completing your annual report. You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3560.doc

cc: Mr. Stanley C. Martenson, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,003,313	1
Total Sales of Water	3,003,313	
Other Operating Revenues		
Forfeited Discounts (470)	4,624	2
Miscellaneous Service Revenues (471)	1,127	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,978	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,729	
Total Operating Revenues	3,025,042	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	65,099	8
Pumping Expenses (620-633)	192,097	9
Water Treatment Expenses (640-652)	863,280	10
Transmission and Distribution Expenses (660-678)	365,676	11
Customer Accounts Expenses (901-905)	73,945	12
Sales Expenses (910)	1,346	13
Administrative and General Expenses (920-932)	166,643	14
Total Operation and Maintenance Expenses	1,728,086	
Other Operating Expenses		
Depreciation Expense (403)	241,288	15
Amortization Expense (404-407)	0	16
Taxes (408)	356,359	17
Total Other Operating Expenses	597,647	
Total Operating Expenses	2,325,733	
NET OPERATING INCOME	699,309	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,702	246,489	917,200	4
Commercial	211	67,594	165,921	5
Industrial	35	499,371	867,470	6
Total Metered Sales to General Customers (461)	4,948	813,454	1,950,591	
Private Fire Protection Service (462)	36		82,046	7
Public Fire Protection Service (463)	4,948		509,687	8
Other Sales to Public Authorities (464)	37	20,790	35,956	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	272,478	422,771	11
Interdepartmental Sales (467)	1	730	2,262	12
Total Sales of Water	9,971	1,107,452	3,003,313	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Sanitary District #4	Airport & Hwy 47	272,478	422,771	1
Total		272,478	422,771	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	509,687	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	509,687	
Forfeited Discounts (470):		
Customer late payment charges	4,624	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,624	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	1,127	7
Total Miscellaneous Service Revenues (471)	1,127	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,778	10
Other (specify):		
WATER TOWER LEASE - AIRADIGM	10,200	11
Total Other Water Revenues (474)	15,978	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	23,971	1
Operation Labor and Expenses (601)	32,772	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	41	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	768	6
Maintenance of Structures and Improvements (611)	5,539	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,168	8
Maintenance of Lake, River and Other Intakes (613)	840	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	65,099	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	8,392	14
Fuel for Power Production (621)	313	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	85,973	17
Pumping Labor and Expenses (624)	84,553	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,788	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,589	22
Maintenance of Structures and Improvements (631)	5,489	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	192,097	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	21,487	26
Chemicals (641)	322,780	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	367,371	28
Miscellaneous Expenses (643)	11,397	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	14,198	31
Maintenance of Structures and Improvements (651)	44,003	32
Maintenance of Water Treatment Equipment (652)	82,044	33
Total Water Treatment Expenses	863,280	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,228	34
Storage Facilities Expenses (661)	4,456	35
Transmission and Distribution Lines Expenses (662)	19,049	36
Meter Expenses (663)	18,234	37
Customer Installations Expenses (664)	15,312	38
Miscellaneous Expenses (665)	76,879	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	2,228	41
Maintenance of Structures and Improvements (671)	4,532	42
Maintenance of Distribution Reservoirs and Standpipes (672)	36,704	43
Maintenance of Transmission and Distribution Mains (673)	117,728	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	36,853	46
Maintenance of Meters (676)	2,430	47
Maintenance of Hydrants (677)	18,535	48
Maintenance of Miscellaneous Plant (678)	10,508	49
Total Transmission and Distribution Expenses	365,676	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,037	50
Meter Reading Labor (902)	21,076	51
Customer Records and Collection Expenses (903)	49,972	52
Uncollectible Accounts (904)	1,860	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	73,945	
SALES EXPENSES		
Sales Expenses (910)	1,346	55
Total Sales Expenses	1,346	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	79,177	56
Office Supplies and Expenses (921)	9,974	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	9,574	59
Property Insurance (924)	(232,635)	60
Injuries and Damages (925)	12,648	61
Employee Pensions and Benefits (926)	241,610	62
Regulatory Commission Expenses (928)	6,852	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	23,129	65
Rents (931)	409	66
Maintenance of General Plant (932)	15,905	67
Total Administrative and General Expenses	166,643	
Total Operation and Maintenance Expenses	1,728,086	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		295,279	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,183	2
Net property tax equivalent		291,096	
Social Security		60,740	3
PSC Remainder Assessment		3,623	4
Other (specify): SEWER CHARGE		900	5
Total tax expense		356,359	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208600				3
County tax rate	mills		5.167900				4
Local tax rate	mills		11.042900				5
School tax rate	mills		9.590900				6
Voc. school tax rate	mills		1.889200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.899500				10
Less: state credit	mills		1.688200				11
Net tax rate	mills		26.211300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.042900				14
Combined School Tax Rate	mills		11.480100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.523000				17
Total Tax Rate	mills		27.899500				18
Ratio of Local and School Tax to Total	dec.		0.807290				19
Total tax net of state credit	mills		26.211300				20
Net Local and School Tax Rate	mills		21.160132				21
Utility Plant, Jan. 1	\$	11,462,389	11,462,389				22
Materials & Supplies	\$	57,483	57,483				23
Subtotal	\$	11,519,872	11,519,872				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	11,517,622	11,517,622				26
Assessment Ratio	dec.		0.961177				27
Assessed Value	\$	11,070,473	11,070,473				28
Net Local & School Rate	mills		21.160132				29
Tax Equiv. Computed for Current Year	\$	234,253	234,253				30
Tax Equivalent per 1994 PSC Report	\$	295,279					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	295,279					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	85,506		6
Lake, River and Other Intakes (313)	14,178		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	150,759		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	250,445	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,553	4,414	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,751	53,361	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	597,851		17
Diesel Pumping Equipment (326)	494	3,033	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	645,649	60,808	
WATER TREATMENT PLANT			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	815,355	138,164	22
Water Treatment Equipment (332)	1,999,887	91,834	23
Total Water Treatment Plant	2,836,805	229,998	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	246,732		24
Structures and Improvements (341)	202,770		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			85,506	6
Lake, River and Other Intakes (313)			14,178	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			150,759	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	250,445	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			34,967	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			70,112	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			597,851	17
Diesel Pumping Equipment (326)			3,527	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	706,457	
WATER TREATMENT PLANT				
Land and Land Rights (330)			21,563	21
Structures and Improvements (331)	2,473		951,046	22
Water Treatment Equipment (332)			2,091,721	23
Total Water Treatment Plant	2,473	0	3,064,330	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			246,732	24
Structures and Improvements (341)			202,770	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,612,514		26
Transmission and Distribution Mains (343)	3,885,097	43,406	27
Fire Mains (344)	0		28
Services (345)	620,275		29
Meters (346)	398,424	38,240	30
Hydrants (348)	343,598	3,082	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,309,410	84,728	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,466		35
Computer Equipment (391.1)	12,110	6,869	36
Transportation Equipment (392)	107,758	9,517	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	63,463	11,835	39
Laboratory Equipment (395)	29,729		40
Power Operated Equipment (396)	74,597		41
Communication Equipment (397)	6,345	7,694	42
SCADA Equipment (397.1)	15,100	20,069	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	316,568	55,984	
Total utility plant in service directly assignable	11,358,877	431,518	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,358,877	431,518	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,612,514	26
Transmission and Distribution Mains (343)	820	(1,867)	3,925,816	27
Fire Mains (344)			0	28
Services (345)	365	1,021	620,931	29
Meters (346)	35,120	(6,182)	395,362	30
Hydrants (348)	38		346,642	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	36,343	(7,028)	7,350,767	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			7,466	35
Computer Equipment (391.1)			18,979	36
Transportation Equipment (392)	7,514		109,761	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)		1,867	77,165	39
Laboratory Equipment (395)	2,340		27,389	40
Power Operated Equipment (396)	5,386		69,211	41
Communication Equipment (397)			14,039	42
SCADA Equipment (397.1)			35,169	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	15,240	1,867	359,179	
Total utility plant in service directly assignable	54,056	(5,161)	11,731,178	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	54,056	(5,161)	11,731,178	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	70,650	1.67%	1,428	2
Lake, River and Other Intakes (313)	14,178	1.67%		3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	78,420	2.00%	3,015	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	163,248		4,443	
PUMPING PLANT				
Structures and Improvements (321)	26,484	2.50%	819	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	11,038	4.42%	1,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	84,774	4.42%	26,425	12
Diesel Pumping Equipment (326)	494	4.29%	86	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	122,790		29,250	
WATER TREATMENT PLANT				
Structures and Improvements (331)	443,138	2.70%	23,846	16
Water Treatment Equipment (332)	1,172,969	3.24%	66,284	17
Total Water Treatment Plant	1,616,107		90,130	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	49,641	2.50%	5,069	18
Distribution Reservoirs and Standpipes (342)	417,387	1.86%	29,993	19
Transmission and Distribution Mains (343)	466,620	0.93%	36,321	20
Fire Mains (344)	0			21
Services (345)	226,605	2.20%	13,653	22
Meters (346)	232,711	5.00%	19,845	23
Hydrants (348)	67,604	1.59%	5,487	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,460,568		110,368	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					72,078	2
313					14,178	3
314					0	4
315					0	5
316					81,435	6
317					0	7
	0	0	0	0	167,691	
321					27,303	8
322					0	9
323		8,554			4,404	10
324					0	11
325					111,199	12
326					580	13
327					0	14
328					0	15
	0	8,554	0	0	143,486	
331	2,473				464,511	16
332					1,239,253	17
	2,473	0	0	0	1,703,764	
341					54,710	18
342					447,380	19
343	820				502,121	20
344					0	21
345	365	12,787		1,021	228,127	22
346	35,120		1,007		218,443	23
348	38				73,053	24
349					0	25
	36,343	12,787	1,007	1,021	1,523,834	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	5,769	9.09%	679	27
Computer Equipment (391.1)	4,223	25.00%	3,886	28
Transportation Equipment (392)	82,390	6.20%	6,744	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	47,815	6.25%	4,395	31
Laboratory Equipment (395)	15,959	5.88%	1,679	32
Power Operated Equipment (396)	54,499	2.67%	1,932	33
Communication Equipment (397)	428	9.09%	926	34
SCADA Equipment (397.1)	6,523	9.09%	2,285	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	217,606		22,526	
Total accum. prov. directly assignable	3,580,319		256,717	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,580,319		 256,717	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					6,448	27
391.1					8,109	28
392	7,514			1,044	82,664	29
393					0	30
394					52,210	31
395	2,340				15,298	32
396	5,386			(180)	50,865	33
397					1,354	34
397.1					8,808	35
398					0	36
399					0	37
	15,240	0	0	864	225,756	
	54,056	21,341	1,007	1,885	3,764,531	
					0	38
	54,056	21,341	1,007	1,885	3,764,531	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		97,790		97,790	1
February		96,056		96,056	2
March		104,697		104,697	3
April		105,340		105,340	4
May		99,032		99,032	5
June		93,913		93,913	6
July		104,028		104,028	7
August		104,555		104,555	8
September		96,368		96,368	9
October		104,218		104,218	10
November		98,657		98,657	11
December		105,024		105,024	12
Total for year	0	1,209,678	0	1,209,678	
Less: Measured or estimated water used in main flushing and water treatment during year				8,956	13
Less: Other utility use				1,009	14
Other utility use explanation:					15
PLANT/OFFICE USE AND TOWER DRAINS					
Water pumped into distribution system				1,199,713	16
Less: Water sold				1,107,452	17
Losses and unaccounted for				92,261	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				5,683	21
Date of maximum: 4/30/1999					22
Cause of maximum:					23
WISCONSIN TISSUE WAS USING 100% OF OUR WATER, NORMALLY WE ARE THEIR BACKUP BECAUSE THEY HAVE THEIR OWN WATER PLANT					
Minimum gallons pumped by all methods in any one day during reporting year				2,292	24
Date of minimum: 7/1/1999					25
Total KWH used for pumping for the year				1,702,486	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
FOX RIVER	1	0	4	24	1
FOX RIVER	2	140	6	16	2
LAKE WINNEBAGO	3	3	4	42	3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	105 MANITOWOC STREET	105 MANITOWOC STREET	105 MANITOWOC STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1988	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	3,900	5,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1988	1988	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	400	250	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	HIGH LIFT #5	INT LIFT #1	14
Location	105 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	B	B	B	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	DELAVEL	ALLIS CHALMER	18
Year Installed	1988	1927	1988	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	1,500	6,300	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMER	US MOTORS	22
Year Installed	1988	1987	1988	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	150	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	INT LIFT #2	INT LIFT #3	LOW LIFT #5	1
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	2
Purpose	B	B	P	3
Destination	R	R	T	4
Pump Manufacturer	ALLIS CHALMER	ALLIS CHALMER	DELAVEL	5
Year Installed	1988	1988	1927	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,900	3,500	1,800	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	WESTINGHOUSE	9
Year Installed	1988	1988	1927	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	30	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #6	LOW LIFT #7	LOW LIFT #8	13
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	14
Purpose	P	P	P	15
Destination	T	T	T	16
Pump Manufacturer	GOULDS	GOULDS	GOULDS	17
Year Installed	1966	1966	1960	18
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	19
Actual Capacity (gpm)	3,472	3,472	3,472	20
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ELLIOT COMPANY	21
Year Installed	1966	1966	1960	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	75	75	50	24

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL1	CLEARWELL2	CLEARWELL3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1947	1967	1988	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	0	0	10
Total capacity in gallons	500,000	100,000	3,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.5000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL4	ISLAND	MANITOWOC STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1927	1967	1929	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	153	154	10
Total capacity in gallons	200,000	750,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	290	0	0	0	290	1
M	D	2.000	1,420	0	0	0	1,420	2
M	D	4.000	5,052	0	31	0	5,021	3
M	D	6.000	169,103	0	0	0	169,103	4
P	D	6.000	12,844	464	40	0	13,268	5
M	D	8.000	48,617	0	4	0	48,613	6
P	D	8.000	1,083	0	0	0	1,083	7
M	D	10.000	10,639	0	0	0	10,639	8
P	D	10.000	6,043	0	0	0	6,043	9
M	D	12.000	20,339	0	0	0	20,339	10
M	T	12.000	9,204	0	0	0	9,204	11
P	D	12.000	10,801	0	0	0	10,801	12
M	D	16.000	6,471	0	0	0	6,471	13
M	T	16.000	2,013	0	0	0	2,013	14
P	T	16.000	0	0	0	0	0	15
M	S	20.000	120	0	0	0	120	16
M	T	20.000	8,682	0	0	0	8,682	17
P	T	20.000	5,030	0	0	0	5,030	18
M	S	24.000	500	0	0	0	500	19
M	T	30.000	350	0	0	0	350	20
P	T	30.000	130	0	0	0	130	21
P	S	42.000	2,320	0	0	0	2,320	22
Total Within Municipality			321,051	464	75	0	321,440	
Total Utility			321,051	464	75	0	321,440	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,471	0	10	0	3,461		1
M	1.000	1,054	4	0	0	1,058		2
M	1.250	30	0	0	0	30		3
M	1.500	39	0	0	0	39		4
M	2.000	68	0	0	0	68		5
M	2.500	1	0	0	0	1		6
M	3.000	5	0	0	0	5		7
M	4.000	32	0	0	0	32		8
M	6.000	13	0	0	0	13		9
M	8.000	7	0	0	0	7		10
M	10.000	2	0	0	0	2		11
M	12.000	1	0	0	0	1		12
Total Utility		4,723	4	10	0	4,717	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,078	336	569	0	4,845	1,164	1
0.750	19	0	3	0	16	3	2
1.000	74	18	22	0	70	37	3
1.250	3	0	2	0	1	1	4
1.500	45	0	3	0	42	6	5
2.000	60	6	18	0	48	30	6
3.000	23	2	5	0	20	5	7
4.000	12	0	3	0	9	3	8
6.000	2	0	0	0	2	0	9
8.000	0	0	0	0	0	0	10
10.000	3	0	0	0	3	0	11
Total:	5,319	362	625	0	5,056	1,249	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,717	115	4	7	1	1	4,845	1
0.750	2	6	0	5	0	3	16	2
1.000	31	23	2	1	1	12	70	3
1.250	0	0	1	0	0	0	1	4
1.500	1	17	4	10	2	8	42	5
2.000	3	24	10	5	3	3	48	6
3.000	0	6	6	4	1	3	20	7
4.000	0	0	9	0	0	0	9	8
6.000	0	0	2	0	0	0	2	9
8.000	0	0	0	0	0	0	0	10
10.000	0	0	1	0	0	2	3	11
Total:	4,754	191	39	32	8	32	5,056	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	379	1	1		379	2
Total Fire Hydrants	379	1	1	0	379	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	379
Number of distribution system valves end of year:	933
Number of distribution valves operated during year:	140

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 623 increased due to a 1998 adjustment and additional KWH was used.

Account 651 increased due to additional wages, painting of the water plant and an upgrade in the wiring.

Account 652 increased due to expenditures for the pump on the ammonia feed, a pallet lifter, a steel chute for the carbon room, sample lines in basins and chemical header, a solenoid metering pump, a conductivity meter & lab turbidity.

Account 665 increased due to additional wages charged in this area.

Account 671 decreased because in 1998 we had work on the water tower fencing and concrete.

Account 672 increased because we amortized more of the water tower painting in 1999.

Account 920 increased due to additional salaries and wages charged in this area.

Account 924 decreased due to the capitalization of assets pertaining to the chlorine leak reimbursement by insurance.

Account 925 decreased because of less insurance costs and less payments for damages.

Water Utility Plant in Service (Page W-08)

Account 331 additions are mostly due to the chlorine leak and include re-wiring of the plant \$71,823, replacement of doors \$33,639, new heater units \$9,825, air conditioner \$6,970, Intake louvar with control damper & exhaust fans \$10,464.

Account 343 adjustment was from 1998 to reclass to Account 394.

Account 345 and 346 are adjustments from 1998.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 345 adjustment is for 1998 activity.

Account 392 and 396 adjustments are for prior year activity that was not booked on a unit basis.

Pumping & Power Equipment (Page W-15)

Unit A, B & C have motors with a larger horsepower because it is for the High Lift Station.

Water Mains (Page W-17)

The main additions were financed from operations and from the Depreciation Fund.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

The additions to services are not reflected in plant because the services were installed years ago but were not in use until 1999.

Hydrants and Distribution System Valves (Page W-20)

The reason at least half of the hydrants were not tested is due to lack of staff and time to complete the task.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	24,340,539	1
Total Sales of Electricity	24,340,539	
Other Operating Revenues		
Forfeited Discounts (450)	13,583	2
Miscellaneous Service Revenues (451)	3,243	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	86,636	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	302,050	7
Total Other Operating Revenues	405,512	
Total Operating Revenues	24,746,051	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	19,891,432	8
Transmission Expenses (560-573)	126,171	9
Distribution Expenses (580-598)	806,007	10
Customer Accounts Expenses (901-905)	170,493	11
Sales Expenses (911-916)	201,521	12
Administrative and General Expenses (920-932)	797,792	13
Total Operation and Maintenance Expenses	21,993,416	
Other Expenses		
Depreciation Expense (403)	808,231	14
Amortization Expense (404-407)	2,412	15
Taxes (408)	754,623	16
Total Other Expenses	1,565,266	
Total Operating Expenses	23,558,682	
NET OPERATING INCOME	1,187,369	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	13,583	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	13,583	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES/FIRE PUMP FEEDER/TEMP SERVICE	3,243	3
Total Miscellaneous Service Revenues (451)	3,243	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
AMERITECH JOINT POLE CONTACTS	37,832	5
TDS JOINT POLE CONTACTS	1,388	6
TIME WARNER JOINT POLE CONTACTS	46,176	7
FIBER OPTICS LEASE	1,240	8
Total Rent from Electric Property (454)	86,636	
Interdepartmental Rents (455):		
NONE		9
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	13,041	10
SEWER CALCULATION/ADJUSTMENTS	832	11
TRANSMISSION REVENUES	288,177	12
Total Other Electric Revenues (456)	302,050	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	40,246	1
Fuel (501)	27,120	2
Steam Expenses (502)	79,885	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	60,710	6
Miscellaneous Steam Power Expenses (506)	95,780	7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)	31,581	10
Maintenance of Boiler Plant (512)	159,677	11
Maintenance of Electric Plant (513)	52,699	12
Maintenance of Miscellaneous Steam Plant (514)	457	13
Total Steam Power Generation Expenses	548,155	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	19,343,277	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	19,343,277	
Total Power Production Expenses	19,891,432	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	20,541	37
Load Dispatching (561)	49,425	38
Station Expenses (562)	404	39
Overhead Line Expenses (563)	1,539	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)	12,216	42
Rents (567)	1,675	43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	27,110	46
Maintenance of Overhead Lines (571)	13,261	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	126,171	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	218,017	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	161,401	51
Station Expenses (582)	37,270	52
Overhead Line Expenses (583)	47,516	53
Underground Line Expenses (584)	5,403	54
Street Lighting and Signal System Expenses (585)	9,664	55
Meter Expenses (586)	40,688	56
Customer Installations Expenses (587)	5,821	57
Miscellaneous Distribution Expenses (588)	135,716	58
Rents (589)	1,004	59
Maintenance Supervision and Engineering (590)	10,960	60
Maintenance of Structures (591)	274	61
Maintenance of Station Equipment (592)	533	62
Maintenance of Overhead Lines (593)	82,376	63
Maintenance of Underground Lines (594)	25,031	64
Maintenance of Line Transformers (595)	5,097	65
Maintenance of Street Lighting and Signal Systems (596)	15,889	66
Maintenance of Meters (597)	3,347	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	806,007	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,343	69
Meter Reading Expenses (902)	54,689	70
Customer Records and Collection Expenses (903)	106,017	71
Uncollectible Accounts (904)	6,444	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	170,493	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	200,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	1,521	77
Total Sales Expenses	201,521	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	154,379	78
Office Supplies and Expenses (921)	18,493	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	34,188	81
Property Insurance (924)	45,246	82
Injuries and Damages (925)	27,944	83
Employee Pensions and Benefits (926)	409,595	84
Regulatory Commission Expenses (928)	1,108	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	72,477	87
Rents (931)	911	88
Maintenance of General Plant (932)	33,451	89
Total Administrative and General Expenses	797,792	
Total Operation and Maintenance Expenses	21,993,416	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		598,534	1
Social Security		122,747	2
Wisconsin Gross Receipts Tax		3,996	3
PSC Remainder Assessment		30,246	4
Other (specify): SEWER CHARGE		(900)	5
Total tax expense		754,623	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208600				3
County tax rate	mills		5.167900				4
Local tax rate	mills		11.042900				5
School tax rate	mills		9.590900				6
Voc. school tax rate	mills		1.889200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.899500				10
Less: state credit	mills		1.688200				11
Net tax rate	mills		26.211300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.042900				14
Combined School Tax Rate	mills		11.480100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.523000				17
Total Tax Rate	mills		27.899500				18
Ratio of Local and School Tax to Total	dec.		0.807290				19
Total tax net of state credit	mills		26.211300				20
Net Local and School Tax Rate	mills		21.160132				21
Utility Plant, Jan. 1	\$	24,582,667	24,582,667				22
Materials & Supplies	\$	250,256	250,256				23
Subtotal	\$	24,832,923	24,832,923				24
Less: Plant Outside Limits	\$	864,768	864,768				25
Taxable Assets	\$	23,968,155	23,968,155				26
Assessment Ratio	dec.		0.961177				27
Assessed Value	\$	23,037,639	23,037,639				28
Net Local & School Rate	mills		21.160132				29
Tax Equiv. Computed for Current Year	\$	487,479	487,479				30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	598,534					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	6,795		4
Structures and Improvements (311)	1,217,617		5
Boiler Plant Equipment (312)	3,763,168	20,649	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	1,074,859		8
Accessory Electric Equipment (315)	429,178		9
Miscellaneous Power Plant Equipment (316)	11,379		10
Total Steam Production Plant	6,502,996	20,649	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	2,587		20
Prime Movers (343)	1,863		21
Generators (344)	0		22
Accessory Electric Equipment (345)	26,199		23
Miscellaneous Power Plant Equipment (346)	2,655		24
Total Other Production Plant	33,304	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	213,505	1,741	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			6,795	4
Structures and Improvements (311)			1,217,617	5
Boiler Plant Equipment (312)	10,000		3,773,817	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			1,074,859	8
Accessory Electric Equipment (315)			429,178	9
Miscellaneous Power Plant Equipment (316)			11,379	10
Total Steam Production Plant	10,000	0	6,513,645	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			0	19
Fuel Holders, Producers and Accessories (342)			2,587	20
Prime Movers (343)			1,863	21
Generators (344)			0	22
Accessory Electric Equipment (345)			26,199	23
Miscellaneous Power Plant Equipment (346)			2,655	24
Total Other Production Plant	0	0	33,304	
TRANSMISSION PLANT				
Land and Land Rights (350)			215,246	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	2,365,595	525,497	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	738,881		29
Overhead Conductors and Devices (356)	755,960	8,986	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,073,941	536,224	
DISTRIBUTION PLANT			
Land and Land Rights (360)	189,959	68,758	34
Structures and Improvements (361)	140,216		35
Station Equipment (362)	3,191,775	5,169	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,461,513	33,073	38
Overhead Conductors and Devices (365)	1,795,918	56,914	39
Underground Conduit (366)	219,485	23,996	40
Underground Conductors and Devices (367)	606,677	181,478	41
Line Transformers (368)	1,266,111	149,943	42
Services (369)	599,870	63,192	43
Meters (370)	560,915	40,589	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	195,931	3,976	47
Total Distribution Plant	10,228,370	627,088	
GENERAL PLANT			
Land and Land Rights (389)	219,496		48
Structures and Improvements (390)	1,996,287		49
Office Furniture and Equipment (391)	89,660	2,970	50
Computer Equipment (391.1)	203,169	33,189	51
Transportation Equipment (392)	358,331	49,914	52
Stores Equipment (393)	39,742		53
Tools, Shop and Garage Equipment (394)	69,210	8,566	54
Laboratory Equipment (395)	12,186	5,046	55
Power Operated Equipment (396)	1,741	38,524	56
Communication Equipment (397)	299,076	12,990	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			2,891,092	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)		48,920	787,801	29
Overhead Conductors and Devices (356)		(2,050)	762,896	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	46,870	4,657,035	
DISTRIBUTION PLANT				
Land and Land Rights (360)			258,717	34
Structures and Improvements (361)		3,292	143,508	35
Station Equipment (362)		(196,486)	3,000,458	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	5,397	(48,920)	1,440,269	38
Overhead Conductors and Devices (365)	16,202	(1,109)	1,835,521	39
Underground Conduit (366)	336	(710)	242,435	40
Underground Conductors and Devices (367)	8,111	5,626	785,670	41
Line Transformers (368)	21,059	(11,528)	1,383,467	42
Services (369)	10,525	(1,594)	650,943	43
Meters (370)	1,818	(9,944)	589,742	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	1,451		198,456	47
Total Distribution Plant	64,899	(261,373)	10,529,186	
GENERAL PLANT				
Land and Land Rights (389)			219,496	48
Structures and Improvements (390)			1,996,287	49
Office Furniture and Equipment (391)	550		92,080	50
Computer Equipment (391.1)	24,938		211,420	51
Transportation Equipment (392)	15,729		392,516	52
Stores Equipment (393)			39,742	53
Tools, Shop and Garage Equipment (394)		1,112	78,888	54
Laboratory Equipment (395)			17,232	55
Power Operated Equipment (396)			40,265	56
Communication Equipment (397)	1,137	4,270	315,199	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,288,898	151,199	
Total utility plant in service directly assignable	24,127,509	1,335,160	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		<u>60</u>
 Total utility plant in service	 24,127,509	 1,335,160	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	42,354	5,382	3,403,125
Total utility plant in service directly assignable	117,253	(209,121)	25,136,295
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	117,253	(209,121)	25,136,295

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	1,129,412	2.89%	35,189	1
Boiler Plant Equipment (312)	3,551,358	1.59%	59,919	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	1,050,981	1.05%	11,286	4
Accessory Electric Equipment (315)	413,213	2.94%		5
Miscellaneous Power Plant Equipment (316)	11,379	3.85%		6
Total Steam Production Plant	6,156,343		106,394	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	2,587	2.86%		14
Prime Movers (343)	1,863	3.33%		15
Generators (344)	0	2.50%		16
Accessory Electric Equipment (345)	8,257	2.94%	770	17
Miscellaneous Power Plant Equipment (346)	138	3.45%	92	18
Total Other Production Plant	12,845		862	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	985,340	3.50%	91,992	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	473,026	4.84%	36,945	22
Overhead Conductors and Devices (356)	316,626	3.48%	26,429	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					1,164,601	1
312	10,000	3,148			3,598,129	2
313					0	3
314					1,062,267	4
315					413,213	5
316					11,379	6
	10,000	3,148	0	0	6,249,589	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					2,587	14
343					1,863	15
344					0	16
345					9,027	17
346					230	18
	0	0	0	0	13,707	
352					0	19
353					1,077,332	20
354					0	21
355					509,971	22
356				(2,050)	341,005	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	1,774,992		155,366	
DISTRIBUTION PLANT				
Structures and Improvements (361)	51,933	2.84%	4,029	27
Station Equipment (362)	1,121,963	3.00%	92,883	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	680,976	5.56%	80,670	30
Overhead Conductors and Devices (365)	784,404	4.26%	77,350	31
Underground Conduit (366)	53,976	2.50%	5,774	32
Underground Conductors and Devices (367)	206,132	4.11%	28,613	33
Line Transformers (368)	481,211	2.73%	36,167	34
Services (369)	560,436	7.05%	44,091	35
Meters (370)	228,615	3.57%	20,539	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	86,182	6.39%	12,600	39
Total Distribution Plant	4,255,828		402,716	
GENERAL PLANT				
Structures and Improvements (390)	355,403	2.50%	49,907	40
Office Furniture and Equipment (391)	17,604	6.67%	6,061	41
Computer Equipment (391.1)	203,168	13.70%	28,408	42
Transportation Equipment (392)	267,691	2.88%	10,811	43
Stores Equipment (393)	12,797	4.00%	1,589	44
Tools, Shop and Garage Equipment (394)	48,459	5.88%	4,355	45
Laboratory Equipment (395)	6,181	3.33%	490	46
Power Operated Equipment (396)	1,576	4.45%	934	47
Communication Equipment (397)	145,492	8.33%	25,585	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,058,371		128,140	
Total accum. prov. directly assignable	13,258,379		793,478	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	(2,050)	1,928,308	
361					55,962	27
362				(42,682)	1,172,164	28
363					0	29
364	5,397	6,495		14,022	763,776	30
365	16,202	6,255		10,802	850,099	31
366	336	306			59,108	32
367	8,111	4,525		14,422	236,531	33
368	21,059				496,319	34
369	10,525	2,559	2,439	13,151	607,033	35
370	1,818			6,128	253,464	36
371					0	37
372					0	38
373	1,451	931		413	96,813	39
	64,899	21,071	2,439	16,256	4,591,269	
390					405,310	40
391	550				23,115	41
391.1	24,938				206,638	42
392	15,729		400	8,516	271,689	43
393					14,386	44
394					52,814	45
395					6,671	46
396				(617)	1,893	47
397	1,137				169,940	48
398					0	49
399					0	50
	42,354	0	400	7,899	1,152,456	
	117,253	24,219	2,839	22,105	13,935,329	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>13,258,379</u>		<u>793,478</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	117,253	24,219	2,839	22,105	13,935,329

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-5.36	12.54	1
7.2/12.5 kV (12kV)	5.25	49.54	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV	0.07	7.63	9
69 kV			10
115 kV			11
138 kV		15.07	12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	78	Tuesday	01/05/1999	18:00	49,643
February	02	76	Friday	02/05/1999	14:00	44,132
March	03	76	Monday	03/08/1999	20:00	49,773
April	04	73	Friday	04/09/1999	11:00	46,743
May	05	76	Friday	05/21/1999	14:00	48,018
June	06	81	Tuesday	06/22/1999	16:00	50,083
July	07	85	Wednesday	07/28/1999	15:00	50,714
August	08	80	Monday	08/02/1999	18:00	51,284
September	09	81	Friday	09/03/1999	14:00	48,874
October	10	76	Tuesday	10/12/1999	21:00	50,036
November	11	78	Tuesday	11/30/1999	18:00	47,854
December	12	80	Monday	12/06/1999	18:00	47,778
Total		940				584,932

System Name Menasha Electric Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power System, Inc -WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		13,992	1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		13,992	7
Purchases		584,932	8
Interchanges:	In (gross)		9
	Out (gross)	13,992	10
	Net	(13,992)	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		584,932	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		573,002	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		48	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		205	22
Total Used by Company		253	23
Total Sold and Used		573,255	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		11,677	27
Total Energy Losses		11,677	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		1.9963%	29
Total Disposition of Energy		584,932	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
MS-2	MS-2	12	9	1
RG-1	RG-1	6,440	46,469	2
RG-2	RG-2	70	469	3
Total Sales for Residential Sales		6,522	46,947	
Commercial & Industrial				
CG-1	CG-1	508	10,051	4
CG-2	CG-2	10	30	5
CP-1	CP-1	42	10,531	6
CP-2 (INCLUDES INTERDEPARTMENTAL)	CP-2	29	504,186	7
MS-2	MS-2	91	88	8
Total Sales for Commercial & Industrial		680	524,886	
Public Street & Highway Lighting				
MS-1	MS-1	2	1,124	9
MS-3	MS-3	3	45	10
Total Sales for Public Street & Highway Lighting		5	1,169	
Sales for Resale				
WPPI GENERATION CREDITS	AA-1	1	1	11
Total Sales for Sales for Resale		1	1	
TOTAL SALES FOR ELECTRICITY		7,208	573,003	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		838	9	847	1
		2,996,974	117,840	3,114,814	2
		24,706	1,076	25,782	3
0	0	3,022,518	118,925	3,141,443	
		668,206	24,039	692,245	4
		1,698	55	1,753	5
		533,373	25,918	559,291	6
		17,156,062	1,171,785	18,327,847	7
		7,567	131	7,698	8
0	0	18,366,906	1,221,928	19,588,834	
		105,173	2,547	107,720	9
		4,230	98	4,328	10
0	0	109,403	2,645	112,048	
		1,498,214		1,498,214	11
0	0	1,498,214	0	1,498,214	
0	0	22,997,041	1,343,498	24,340,539	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)		(c)		
(a)					
Name of Vendor	WPPI		WPPI		1
Point of Delivery	Butte Des Morts		Forest Junction		2
Type of Power Purchased (firm, dump, etc.)	Firm		Firm		3
Voltage at Which Delivered	138,000		138,000		4
Point of Metering	Northside/Tayco		Melissa		5
Total of 12 Monthly Maximum Demands -- kW	922,075		170,984		6
Average load factor	77.6627%		49.8108%		7
Total Cost of Purchased Power	17,283,259		3,020,445		8
Average cost per kWh	0.0331		0.0486		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	17,676	26,726	2,270	2,972	12
February	17,018	22,618	2,139	2,358	13
March	20,155	24,779	2,357	2,482	14
April	18,784	23,629	2,110	2,219	15
May	17,157	26,313	1,992	2,556	16
June	20,027	24,458	2,652	2,947	17
July	18,822	25,385	2,964	3,542	18
August	19,209	25,342	3,331	3,402	19
September	18,438	24,399	2,985	3,052	20
October	18,900	26,452	2,122	2,561	21
November	18,829	24,871	1,940	2,214	22
December	19,664	23,108	2,469	2,537	23
Total kWh (000)	224,679	298,080	29,331	32,842	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	13,992	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	19,595	7
Date and Hour of Such Maximum Demand	7/29/1999 8	8
Load Factor	0.0815	9
Maximum Net Generation in Any One Day	391,867	10
Date of Such Maximum	7/26/1999	11
Number of Hours Generators Operated	2,037	12
Maximum Continuous or Dependable Capacity--kW	23,400	13
Is Plant Owned or Leased?		14
Total Production Expenses	548,155	15
Cost per kWh of Net Generation (\$)	39	16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	1,351	21
June	6,291	22
July	4,270	23
August	1,613	24
September	0	25
October	0	26
November	0	27
December	467	28
Total kWh (000)	13,992	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	6,898	42
Average Cost per Ton (\$)	56.5000	43
Kind of Coal Used	BITUMINUS	44
Average BTU per Pound	13,928	45
Water Evaporated--Thousands of Pounds	4,573	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	11	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	15,599	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0315	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	Menasha			1
Unit Identification	1			2
Type of Generation	STEAM			3
kWh Net Generation (000)	13,992			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	19,595			7
Date and Hour of Such Maximum Demand	7/29/1999 8			8
Load Factor	0.0815			9
Maximum Net Generation in Any One Day	391,867			10
Date of Such Maximum	07/26/1999			11
Number of Hours Generators Operated	2,037			12
Maximum Continuous or Dependable Capacity--kW	23,400			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	548,155			15
Cost per kWh of Net Generation (\$)	39.1763			16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May	1,351			21
June	6,291			22
July	4,270			23
August	1,613			24
September				25
October				26
November				27
December	467			28
Total kWh (000)	13,992			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)	6,898			42
Average Cost per Ton (\$)	56.5000			43
Kind of Coal Used	Bituminous			44
Average BTU per Pound	13,928			45
Water Evaporated--Thousands of Pounds	4,573			46
Is Water Evaporated, Metered or Estimated?	M			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10.7600			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant	1			50
Based on Coal Used Solely in Electric Generation	1			51
Average BTU per kWh Net Generation	15,599			52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.0315			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
Menasha	2	1949	625	750	Wickes	Stoker	75	1
Menasha	3	1956	625	835	Springfiel	Stoker	100	2
Menasha	4	1964	850	900	Riley	Stoker	143	3
Menasha	1	1949	625	750	Wickes	Stoker	75	4
Total							393	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
Total						0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Ahnaip	Melissa	Milwaukee	Northside	Pwr Plant	1
Voltage--High Side	34	138	34	138	13	2
Voltage--Low Side	13	13	4	34	4	3
Num. Main Transformers in Operation	2	1	3	2	1	4
Capacity of Transformers in kVA	5	22	5	50	16	5
Number of Spare Transformers on Hand	0	0	0	1	0	6
15-Minute Maximum Demand in kW		3,500		8,800	4,800	7
Dt and Hr of Such Maximum Demand		11/03/1999		11/15/1999	07/29/1999	8
		11:00		20:00	08:00	9
Kwh Output		14,227		35,269	19,595	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Tayco					16
Voltage--High Side	138					17
Voltage--Low Side	34					18
Num. of Main Transformers in Operation	2					19
Capacity of Transformers in kVA	50					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW	15,000					22
Dt and Hr of Such Maximum Demand	10/11/1999					23
	14:00					24
Kwh Output	60,640					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	7,014	1,005	69,817	1
Acquired during year	227	32	16,487	2
Total	7,241	1,037	86,304	3
Retired during year	80	48	3,153	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	7,161	989	83,151	6
Number end of year accounted for as follows:				7
In customers' use	6,997	817	61,618	8
In utility's use	20	8	1,400	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	144	164	20,133	12
Total end of year	7,161	989	83,151	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	870	646,224	1
Sodium Vapor	250	262	307,980	2
Total		1,132	954,204	
Ornamental				
Sodium Vapor	150	167	121,560	3
Sodium Vapor	250	41	48,175	4
Total		208	169,735	
Other				
Sodium Vapor	150	57	47,728	5
Sodium Vapor	250	47	52,836	6
Total		104	100,564	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 500 decreased due to less salaries charged to this area.

Account 501 increased due to our generation of the power plant on 12-31-99, and expenses for temporary help during the year.

Account 505 and 506 increased due to additional wages charged in this area.

Account 512 decreased because in 1998 we had expenditures for repairs to the percipitator and #3 Ingersoll Rand Boiler Feed Pump.

Account 513 decreased because in 1998 we had expenditures for the replacement of the end seals on #3 turbine.

Account 514 and 563 changed because in 1998 we had an adjustment from a prior year.

Account 570 increased due to expenditures for a tap changer at Melissa and Tayco Substation.

Account 580, 586, 588, 593 920 changed from the prior year due to payroll expenditures.

Account 923 and 925 decreased because in 1998 we had expenditures pertaining to the Schmaltz Dumpsite.

Account 932 decreased because in 1998 we had expenditures for roof damage.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 355 was transferred from 364 from a prior year's activity.

Account 356 adjustment was from 1998 activity.

Account 362 a transformer with a value of \$205,697.60 was transferred to account 105 because it is currently not in service.

Account 361, 362, 365, 366, 367, 368, 369, 370, 394, 397 includes adjustments for 1998 additions.

Account 367 additions include 12 ground sleeves, 18 terminators, 100 elbows, 21 couplers, 4 pedestals, 3,768 feet of 1/0 Str URD, 132 feet of 1/0 Al Primary, 366 feet 1/0 Str URD Jacketed, 738 feet 1/0 triplex, 2,638 feet 4/0 URD Alum, 300 feet #2 SOL, 11,424 feet #2 Alum, 451 feet #6 duplex, 468 feet 350CU, 2,646 feet 350MCM Jacketed, plus some additional URD wire.

Account 368 additions include 38 pad mount transformers and 9 pole mount transformers.

Accumulated Provision for Depreciation - Electric (Page E-08)

The adjustments include additional depreciation per the PSC for account 364 in the amount of \$13,000, account 365 for \$10,100 and account 369 for \$8,800

Account 356 adjustment is for 1998 activity.

Account 362 is the depreciation on the transformer that was transferred to account 105 because it is currently not in service.

Account 364, 365, 367, 369, 370, 373 includes the used life of purchased assets from WEPCO. The entries were approved by the PSC 6/4/99.

Account 392 and 396 adjustment are for prior year activity that was not booked on a unit basis.

Substation Equipment (Page E-23)

The Anhaip and Milwaukee distribution substations are metered at Northside and are included in that total.

A unit was added to Northside in 1999 so the low voltage is 13.2/34.5 and the capacity of transformers is 22/50.
